

## **GEORGIA STATE BOARD OF ACCOUNTANCY**

### **Board Meeting: August 27, 2008**

A meeting of the Georgia State Board of Accountancy was held on Wednesday, August 27, 2008, at the Office of the Division Director, Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia.

#### **The following Board members were present:**

T. Farrell Nichols, CPA and Chairman  
W. Carter Bates, III – Consumer Member  
C. Ben Hill, CPA  
J. Sam Johnson, CPA  
Grace Lopez-Williams, CPA via videoconference  
Michael W. Skinner, CPA

#### **Others present:**

Deborah Beard, Executive Director  
Sherry Harrison, Applications Specialist  
Sandra Mays, Applications Specialist  
Marie S. Urquhart, Board Secretary  
Kendrick Vickers, Administrative Clerk  
Janet Wray, Assistant Attorney General via videoconference  
Sonya Williams, Legal Services Staff Attorney  
James Cleghorn, Business Analyst  
Randall Hattaway, Georgia Association of Accountants and Tax Professionals (GAATP)  
Amelia T. Rudolph, Partner, Sutherland Firm  
Fred J. Bauters, Chief Risk Officer, Crowe Chizek and Company LLC  
Ernest M. Thomas, Crowe Chizek and Company LLC

Chairman Nichols established a quorum was present at 9:38 a.m. and called the meeting to order.

Mr. Skinner made a motion to **approve** the minutes of the July 30, 2008 Board meeting with corrections. Mr. Johnson seconded the motion. The motion carried unanimously.

Mr. Johnson made a motion to enter into **Executive Session** in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and investigative matters and to receive an investigative report. Mr. Bates seconded the motion. Voting in favor of the motion were those members present who included Board Members Bates, Hill, Johnson, Lopez-Williams, Nichols, and Skinner. The Board concluded **Executive Session** in order to vote on these matters and to continue with the public session.

#### **Applications:**

Mr. Hill made a motion to **approve** the following applications that met certification requirements. Mr. Bates seconded the motion. The motion carried unanimously.

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**CPA Certificates:**

<b>Name</b>	<b>Licensing Method</b>	<b>License No.</b>
Michelle Renee Bell	Examination	CPA026930
James Wyatt Bence	Examination	CPA026931
Christopher Vincent Benner	Examination	CPA026932
Ruth Marjean Blessing	Examination	CPA026933
Rafael Eduardo Chirinos	Examination	CPA026934
Henry N. Chong	Examination	CPA026935
Kimberly L. Ciamarra	Examination	CPA026936
Carlos Silvio Cortez	Examination	CPA026937
Marie M. Cowart	Examination	CPA026938
Stephen Perron Crigler	Examination	CPA026939
Alexander McKenzie Davenport	Examination	CPA026940
Laura Purser Dow	Examination	CPA026941
Margaret Yvonne Forstner	Examination	CPA026942
Brad Allen Foster	Examination	CPA026943
Anita Louise Gaines	Examination	CPA026944
Dana R. Gelfand	Examination	CPA026945
Antoinette Esteen Gleeson	Examination	CPA026946
Jason Kenneth Hanson	Examination	CPA026947
Laura Cline Harris	Examination	CPA026948
Virginia Ann Hernandez	Examination	CPA026949
Dustin R. Kemp	Examination	CPA026950
Conrad Johann Kilian	Examination	CPA026951
Adam Francis Lester Melanson	Examination	CPA026952
Jessica Lyn Merritt	Examination	CPA026953
William Franklin Mudd	Examination	CPA026954
Thien Ngoc Nguyen	Examination	CPA026955
Olutosin Olubunmi Okunoren	Examination	CPA026956
Rajul B. Patel	Examination	CPA026957
Ashley Renee Perryman	Examination	CPA026958
Melanie Lauren Powell	Examination	CPA026959
Holly Marie Prater	Examination	CPA026960
Kaete A. Preston	Examination	CPA026961
Bryant James Reeves	Examination	CPA026962
Douglas Alton Segars	Examination	CPA026963
Lindsey Norris Selleck	Examination	CPA026964
Jodi Danielle Siebold	Examination	CPA026965
Beverly Anderson Smith	Examination	CPA026966
Michael Vincent Smith	Examination	CPA026967
Adrienne Denise Tanker	Examination	CPA026968
Charles Jason Thompson	Examination	CPA026969
Aimee Picciano Walker	Examination	CPA026970
Ward, Felicia Renee	Examination	CPA026971

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Henning Wolfgang Wistorf	Examination	CPA026972
Thomas Ashby Wolfe	Examination	CPA026973
Justin C. Yoon	Examination	CPA026974
Byron Portman Wittenberg	Examination	CPA026975
Susan Money Balke	Reciprocity	CPA026976
Scott Alan Barnhart	Reciprocity	CPA026977
Samuel Lewis Bennett	Reciprocity	CPA026978
Shadi Bozof	Reciprocity	CPA026979
Christopher B. Fox	Reciprocity	CPA026980
Shalonda L. Graham	Reciprocity	CPA026981
Edward Frank Hacker, Jr.	Reciprocity	CPA026982
Cori Ann Hansen	Reciprocity	CPA026983
Rebecca Lynn Horn	Reciprocity	CPA026984
Riolene J. Ibok	Reciprocity	CPA026985
Caryn Elizabeth Kauffman	Reciprocity	CPA026986
Rajeshwari Rani Krishna	Reciprocity	CPA026987
Thrude Ann Legg	Reciprocity	CPA026988
Kathleen Mary Mason	Reciprocity	CPA026989
Melinda Rose Matla	Reciprocity	CPA026990
Matthew Wayne May	Reciprocity	CPA026991
William J. Petrus	Reciprocity	CPA026992
Brett Tyson Ritter	Reciprocity	CPA026993
Dennis Greenwood Rodrigues	Reciprocity	CPA026994
Michael A. Shamblin	Reciprocity	CPA026995
Teonna Nicole White	Reciprocity	CPA026996
Patricia A. Williamson	Reciprocity	CPA026997

**The following applicant appeared before the Board to appeal the Board's disapproval of the application for new firm registration:**

**Applicant #1152551:** After considering additional information provided to the Board, Mr. Johnson made a motion to refer to the Assistant Attorney General's office for an Order of Licensure with stipulations. Mr. Bates seconded the motion. The motion carried unanimously.

**Written Correspondence – Reinstatement of Licensure:**

**Applicant #261568:** After reviewing correspondence and documentation for Reinstatement of Licensure, Mr. Johnson made a motion to **disapprove** the Reinstatement of Licensure. Mr. Hill seconded the motion. The motion carried unanimously.

**Applicant #267966:** After reviewing correspondence and documentation for Reinstatement of Licensure, Mr. Johnson made a motion to **disapprove** the Reinstatement of Licensure. Mr. Hill seconded the motion. The motion carried unanimously.

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**Firms:**

**Collins/Moody & Company PC:** After reviewing a request for a waiver of the late fee for renewal, Mr. Bates made a motion to **approve** the request for waiver of the late fee. Mr. Skinner seconded the motion. The motion carried unanimously.

**Legal Services:**

The Board heard a report from Legal Services on the following cases:

**Eric Kevin McGlothen d/b/a Brooken & McGlothen, LLC:** Mr. Hill made a motion to accept a signed Public Consent Order and to close the cases. Mr. Bates seconded the motion. The motion carried unanimously.

Ms. Williams presented information to the Board on procedures provided by Legal Services.

**Enforcement:**

The Board heard a report and recommendations from Enforcement on the following cases:

**ACCT01123:** Mr. Skinner made a motion to close the case. Mr. Bates seconded the motion. The motion carried unanimously.

**ACCT050054:** Mr. Skinner made a motion to rescind the previous motion regarding referral to the Attorney General's office, and to refer the case to Legal Services for Voluntary Surrender of Licensure. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

**ACCT070080:** Mr. Skinner made a motion to rescind the previous motion regarding referral to the Attorney General's office, and to refer the case to Legal Services for Voluntary Surrender of Licensure. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

**ACCT080019:** Mr. Skinner made a motion to refer the case to the Investigative Unit to subpoena disciplinary files from another agency. Mr. Johnson seconded the motion. The motion carried unanimously.

**ACCT080021:** Mr. Skinner made a motion to refer the case to the Investigative Unit to subpoena disciplinary files from another agency. Mr. Johnson seconded the motion. The motion carried unanimously.

**ACCT080049:** Mr. Skinner made a motion to schedule an investigative interview. Mr. Johnson seconded the motion. The motion carried unanimously.

**ACCT090008:** Mr. Skinner made a motion to close the case. Mr. Bates seconded the motion. The motion carried unanimously.

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**ACCT090013:** Mr. Skinner made a motion to refer the case to Legal Services for Voluntary Surrender of Licensure. Mr. Bates seconded the motion. The motion carried unanimously.

**ACCT090014:** Mr. Skinner made a motion to rescind the previous motion regarding referral to the Attorney General's office, and to refer the case to Legal Services for a Private Consent Order of Licensure. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

Mr. Skinner made a motion that during the interim between Board meetings, the staff is to contact the Board Chairman for discussion or a decision on cases, which will be ratified at the next Board meeting. Mr. Hill seconded the motion. The motion carried unanimously.

#### **Assistant Attorney General:**

The Assistant Attorney General reported on several cases received from the Board.

**Kenneth Breaux:** Mr. Johnson made a motion to accept an Order of Licensure. Mr. Skinner seconded the motion. The motion carried unanimously.

#### **Executive Director:**

The Executive Director updated the Board on the following topics:

- Press Release – Accountancy Law Day in Georgia
- 1,523 Active Firm Licenses
- Budget and Travel

#### **Correspondence, Requests, Inquiries and Information Items:**

**Jason Giaimo:** After reviewing correspondence regarding the CPA examinations, Mr. Skinner made a motion to request a response from NASBA to the Board. Mr. Johnson seconded the motion. The motion carried unanimously.

**Barbara Claghorn:** After reviewing correspondence concerning CPA Examination scores, Mr. Skinner made a motion to request a response from NASBA. Mr. Johnson seconded the motion. The motion carried unanimously.

The Board reviewed other correspondence and information that did not require a vote or action.

#### **POLICY:**

After reviewing a policy draft, Mr. Hill made a motion to approve the following policy. Mr. Skinner seconded the motion. The motion carried unanimously.

The Board authorizes staff to administratively approve licensure of exam applicants that have met all requirements in accordance with the above laws and rules. The issue date of the license will be the date license is actually issued. A report (list) of all licensees which have been

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licensed since the last Board meeting will be reviewed and ratified by the Board at its next scheduled Board meeting.

**HB1055:**

The Board discussed Rules revisions for HB1055 legislation that will be effective as of July 1, 2009. Mr. Johnson provided the first draft of proposed regulations for review by the Board members.

**NASBA:**

The Board reviewed and discussed the following correspondence:

- CLEC to BOE Practice Analysis 8-1-08
- 08Q2 Candidate Concerns Report
- 08Q1 and 08Q2 Identity Management Biometrics Report
- RD ALD Fact Sheet Rev 608 and ALD Fact Sheet Rev2 608

Mr. Skinner made a motion that the Board will be proactive within the statutes to work with NASBA regarding the accounting licensure database. Mr. Hill seconded the motion.

A Task Force comprised of Mr. Nichols and Mr. Skinner will help facilitate this undertaking.

The Board reviewed correspondence and information that did not require a vote or action.

**Other Business:**

The Board reviewed an informational handout regarding Law and Business courses. Mr. Skinner will discuss the issue at NASBA's Annual Meeting in Boston, Massachusetts.

Mr. Johnson made a motion to designate Ms. Lopez-Williams as the voting delegate, and Mr. Skinner or Mr. Nichols as the alternate delegate representing the Board at the 101<sup>st</sup> Annual Meeting in Boston, Massachusetts on October 26-29, 2008. NASBA will be requested to fund expenses for the meeting. Mr. Skinner seconded the motion. The motion carried unanimously.

There was no further business and the meeting was adjourned at 1:00 p.m.

Marie S. Urquhart \_\_\_\_\_  
Recorded by Board Secretary

Darren Mickler \_\_\_\_\_  
Reviewed by Executive Director

T. Farrell Nichols \_\_\_\_\_  
Chairman

These minutes were approved on September 24, 2008

These minutes were signed on September 24, 2008

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**Attachment**

STATE OF GEORGIA

COUNTY OF **BIBB**

**AFFIDAVIT SUPPORTING CLOSING  
OF PUBLIC MEETING**

The Georgia Open Meetings Act, O.C.G.A. § 50-14-1 et seq., requires that all meetings of an entity covered by the statute must be open to the public unless there is some specific statutory exception which permits the closing of the meeting. If such a meeting is to be closed, the law requires that the presiding person execute a sworn affidavit stating that the subject matter of the meeting or the closed portion thereof was devoted to matters within the statutory exceptions and identifying those specific exceptions relied upon. O.C.G.A. § 50-14-4(b). A copy of this affidavit must be filed with the minutes of the meeting in question.

Comes now **T. Farrell Nichols**, the presiding officer identified below and, before an official duly authorized to administer oaths, makes this affidavit in satisfaction of the statutory requirements outlined above.

1. I am the presiding officer of the **GEORGIA STATE BOARD OF ACCOUNTANCY**.
2. I am over the age of 18 and in all over aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.
3. On **August 27, 2008** this entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated below were discussed. I also certify that I have reviewed the exceptions provided under the Open Meetings Act that may permit the closing of a meeting and that, to the best of my knowledge, the reasons I have described in detail below meet the requirements for closing this public meeting.

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4. The legal authority for the closure of this meeting was:

OCGA 43-1-2 (k); 43-1-19(h)

5. The subject(s) discussed and the underlying facts supporting the closing of this meeting are:

RECEIPT OF AND DELIBERATIONS REGARDING APPLICATIONS
AND APPLICATION INFORMATION AND DELIBERATIONS
REGARDING INVESTIGATIONS AND ENFORCEMENT MATTERS;
RECEIPT OF THE RESULTS OF INVESTIGATIONS.

FURTHER THE AFFIANT SAYETH NOT.

T. Farrell Nichols  
PRESIDING OFFICER

SWORN AND SUBSCRIBED BEFORE ME

This 27th day of August, 2008

Marie S. Urquhart  
Notary Public